

Controller John Chiang

California State Controller's Office

Let's take a tour of Controller John Chiang's

www.ByTheNumbers.sco.ca.gov

This is the homepage.





Government Financial Reports

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What You Can Find On This Website:

How much money is generated by your city's licensing and permitting fees?

How much has your county spent on public safety in the past 10 years?

What is the unfunded pension liability for each of California's 130 pension systems?

How much property tax did Anaheim receive compared to Riverside in the past five years?

Get started How to begin your own search City financial reports Browse financial data from cities County financial reports Browse financial data from counties Defined benefit retirement systems Browse state and local pensions Defined contribution retirement systems Browse state and local pensions Interesting charts Pre-made visuals that display this website's data Explore all data Dive into raw info provided by cities and counties



Near the top of the homepage is a navigation bar.

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Below the navigation bar is a carousel telling users what info they can find on the site.

What You Can Find On This Website:

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Also on the homepage is a map of counties. Hover over a county to see basic stats.



This navigation offers links to help you get started and find different types of data.

Get started

How to begin your own search

City financial reports

Browse financial data from cities

County financial reports

Browse financial data from counties

Defined benefit retirement systems

Browse state and local pensions

Defined contribution retirement systems

Browse state and local pensions

Interesting charts

Pre-made visuals that display this website's data

Explore all data

Dive into raw info provided by cities and counties

Click on the About This Site link in the top navigation to get answers to frequently asked questions.





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About This Site

In his ongoing effort to promote transparency in government, Controller John Chiang created this website to make it easier for taxpayers to track revenues, expenditures and other financial data reported by California's 58 counties and more than 450 cities.

Also included is data for each of California's 130 state and local government pension plans.

Raw Export

The data presented on this site should not be used as a substitute for financial data disclosed for securities offerings such as bond issues. Local governments with outstanding debt securities are required to report certain financial information and operating data, as well as information regarding certain material developments with respect to their securities, and file such information and operating data with the Municipal Securities Rulemaking Board Electronic Municipal Market Access (EMMA).

For investment advice on bonds or other securities of the reporting local governments, please contact your investment advisor. No statement found on this site may be incorporated by reference in any offering document prepared for the purpose of offering securities of any of the reporting local governments. By choosing to view the information on this site, you are acknowledging that you have read and understood and accept the terms of this disclaimer.

Below are answers to frequently asked questions:

- What is open data?
- · What data is available?
- · What is the source of this data?
- · Which figures on this site are audited?
- · What should I know when comparing local governments?
- · Where can I find data for San Francisco?
- Why is data from my city not available?
- Where can I learn about terms commonly used on this site?
- Where can I find more information about agencies that contract with CalPERS?
- · What is a funded ratio based on?
- · Where can I find UAAL data?
- Do you offer data for school district pension systems?
- Where can I find the Controller's other data-related projects?
- · Is there more data beyond what's available through this site's user's interface?
- · Do you offer tools for developers to build apps?
- · What browsers perform best with this site?

Click on the Glossary link in the top navigation to learn more about common terms used on the site.

Glossary

Learn about terms commonly used on this website:

Airport activity

Activity relating to operations of an airport.

Appropriations limit

The legal limit on the amount of tax proceeds a local government can spend annually. The limit is increased each year by a cost of living index and population increases. See also: total annual appropriations subject to the limit

Assets

Property, including cash and investments, owned by a local government.

Audited financial statement

A financial statement of a local agency that has been examined by an auditor and upon which the auditor has expressed or disclaimed an opinion. See also: Comprehensive Annual Financial Report.

Basis of accounting

Refers to two accounting methods, modified accrual basis and accrual basis, which differ in the way they recognize and present transactions and events at different times in financial statements. The modified accrual basis method is most often used to report governmental activities. It recognizes revenues in the period in which they become available and measurable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Revenues are considered measurable when they are reasonably estimable. Expenditures are generally recognized when the fund liability is incurred, if measurable. The accrual basis is more commonly used to report business-type activities. This method records revenues in the period in which they are earned and become measurable; expenses are recorded in the period incurred, if measurable.

Let's go back to the homepage and dive into county financial data.



This the County Data page.





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County Data: Create a Report

Hover over counties for summaries of revenues, expenditures, and more. Use the zoom feature to select an entity in a crowded region of the state.

To build a report, select counties and data categories

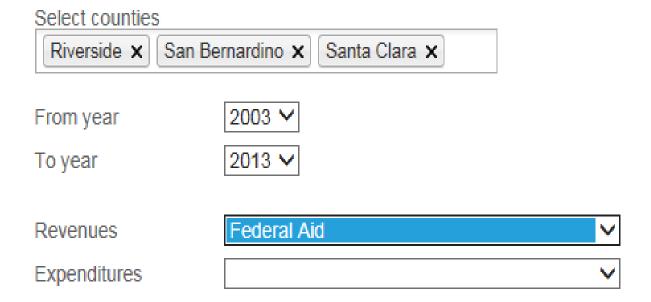
Choose up to 5 counties	S	
From year	2003 🗸	
To year	2013 🗸	
Revenues		~
Expenditures		~
Liabilities by Fund		~
Assets by Fund		~
Fund Equity		~
Statistics		~
Bonded Indebtedness		~
Other Long-Term Indebtedness		V
Construction Financed by the U.S. and/or State		~
Lease Obligations		~



Let's take a look at federal aid revenue for Riverside, San Bernardino and Santa Clara counties for Fiscal Years 2002-03 through 2012-13.

County Data: Create a Report

To build a report, select counties and data categories



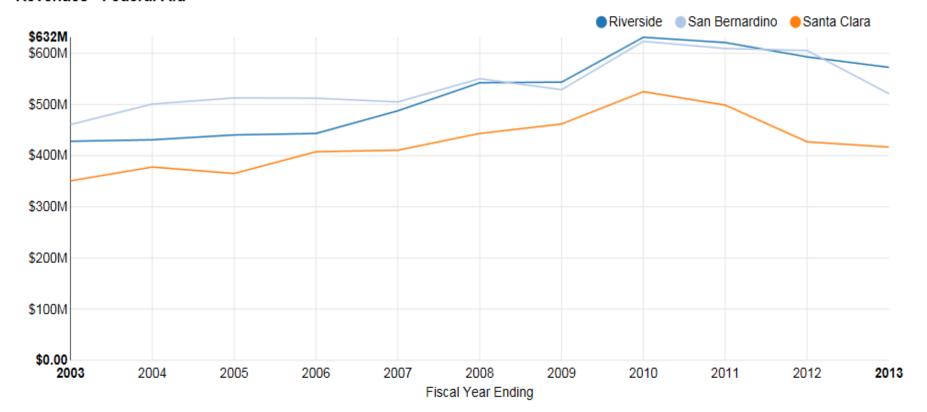
Here's the resulting chart.

Report Charts



export print

Revenues - Federal Aid



Let's take a look at public protection expenditures for Sonoma, Tulare and Santa Barbara counties for Fiscal Years 2002-03 through 2012-13.

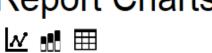
County Data: Create a Report

To build a report, select counties and data categories

Select counties		_
Sonoma x Tulare	Santa Barbara x	
From year	2003 🗸	
To year	2013 🗸	
Revenues		~
Expenditures	Public Protection	~
Liabilities by Fund		~

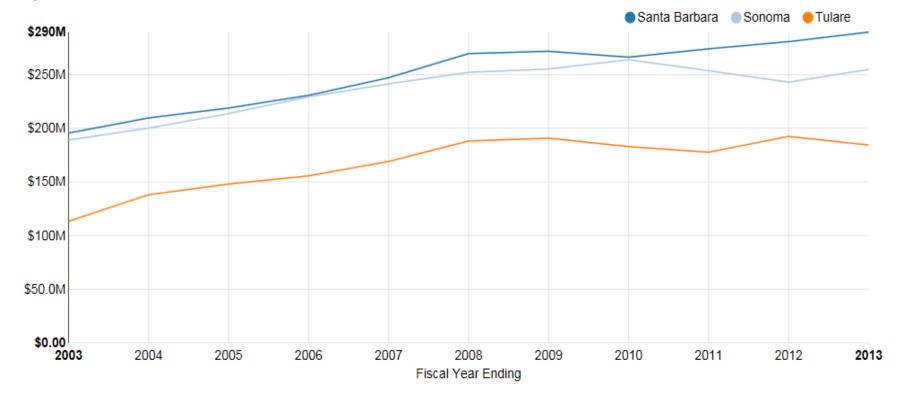
Here's the resulting chart.

Report Charts



export print

Expenditures - Public Protection



Let's take a look at property tax revenues for El Dorado, Imperial and Shasta counties for Fiscal Years 2002-03 through 2012-13.

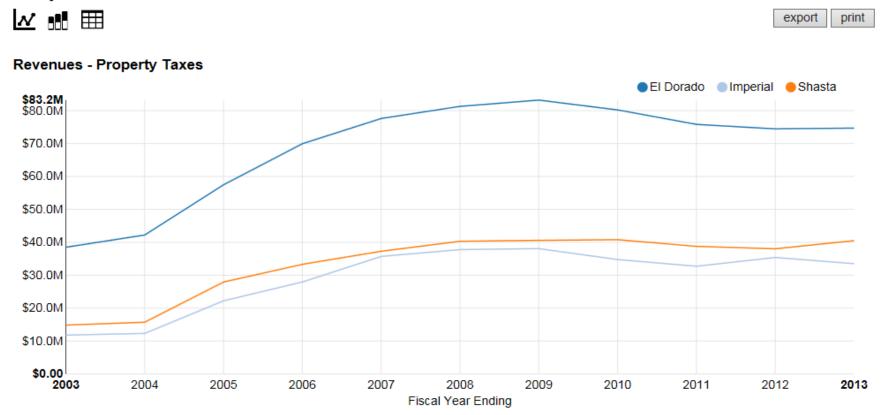
County Data: Create a Report

To build a report, select counties and data categories

Select counties		_
El Dorado X	mperial x Shasta x	
From year	2003 🗸	
To year	2013 🗸	
Revenues	Property Taxes	~
Expenditures		<u> </u>

Here's the resulting chart.

Report Charts



Let's take a look at general fund fund equity for Del Norte, Glenn and Lassen counties for Fiscal Years 2002-03 through 2012-13.

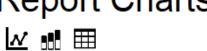
County Data: Create a Report

To build a report, select counties and data categories

Select counties		
Del Norte x Gle	nn x Lassen x	
From year	2003 🗸	
To year	2013 🗸	
Revenues		~
Expenditures		~
Liabilities by Fund		~
Assets by Fund		~
Fund Equity	General Fund	~
Statistics		~

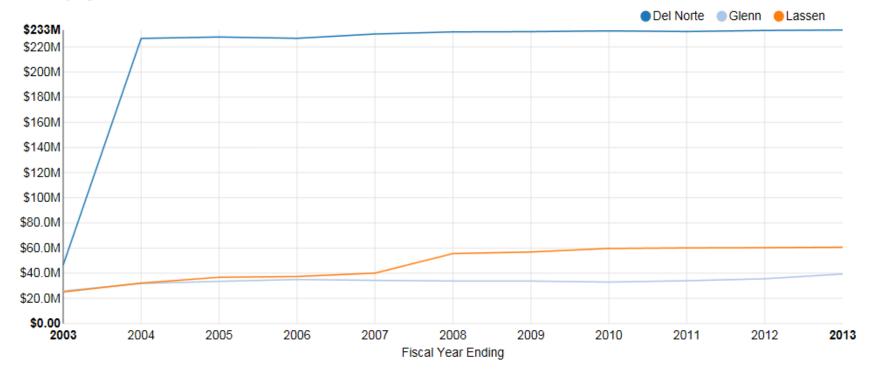
Here's the resulting chart.

Report Charts

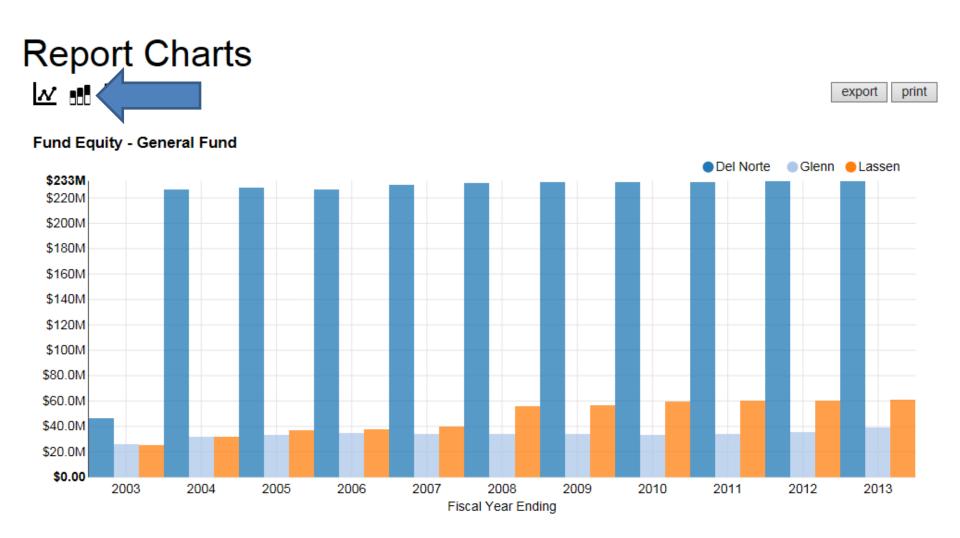


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Fund Equity - General Fund



Click on the bar chart icon to create a bar chart with the same data.



Click on the table icon to create a table with the same data.

Report Charts



Fund equity - General Fund

fiscal_year	entity_name	value	line_description	category
2003	Del Norte	46,665,610	Total Fund Equity_General	ASSETS_LIABILITIES
2003	Glenn	25,892,164	Total Fund Equity_General	ASSETS_LIABILITIES
2003	Lassen	25,083,084	Total Fund Equity_General	ASSETS_LIABILITIES
2004	Del Norte	226,745,139	Total Fund Equity_General	ASSETS_LIABILITIES
2004	Glenn	31,829,022	Total Fund Equity_General	ASSETS_LIABILITIES
2004	Lassen	32,195,413	Total Fund Equity_General	ASSETS_LIABILITIES
2005	Del Norte	227,854,511	Total Fund Equity_General	ASSETS_LIABILITIES
2005	Glenn	33,582,616	Total Fund Equity_General	ASSETS_LIABILITIES
2005	Lassen	36,795,441	Total Fund Equity_General	ASSETS_LIABILITIES
2006	Del Norte	226,820,199	Total Fund Equity_General	ASSETS_LIABILITIES
2006	Glenn	35,058,871	Total Fund Equity_General	ASSETS_LIABILITIES
2006	Lassen	37,426,726	Total Fund Equity_General	ASSETS_LIABILITIES

Let's go back to the homepage and look at some interesting charts.



The Interesting Charts page includes several visualizations.

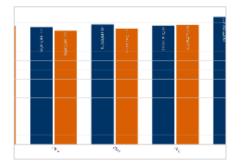




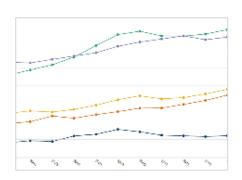
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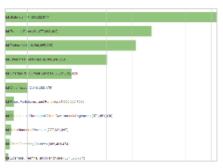
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Interesting charts









Total city revenues and expenditures

5-year trend of total revenues and expenditures for all cities combined (including the City and County of San Francisco)

City revenues by source - 2013

Revenues by source for all cities combined in 2013 (including the City and County of San Francisco)

Top 5 county expenditures by function

Over the last eleven years, the five largest expenditures for California counties came from public protection, public assistance, health and sanitation, enterprise activities, and general expenditures.

County revenues by source - 2013

Revenues by source for all counties combined in 2013 (Excluding Transfers In)

One of the visualizations offers a look at top county expenditures.



On the Raw Data page, you'll find large spreadsheets of information ready for analysis.

Name



Retirement Systems Raw Data for Fiscal Years 2003 - 2013

22 sheets of data, each sheet representing a table from the database that stores the information. The order of the sheets is based on the sequence of reporting forms for the Financial Transactions Report.



Cities Raw Data for Fiscal Years 2003 - 2013

39 sheets of data, each sheet representing a table from the database that stores the information. The order of the sheets is based on the sequence of reporting forms for the Financial Transactions Report.



Counties Raw Data for Fiscal Years 2003 - 2013

33 sheets of data, each sheet representing a table from the database that stores the information. The order of these sheets is based on the sequence of reporting forms in the Financial Transactions Report.

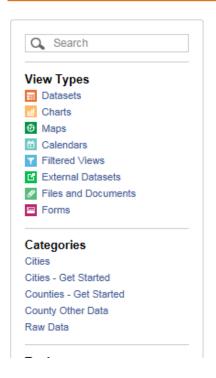
The Data Catalog page is also geared for researchers.

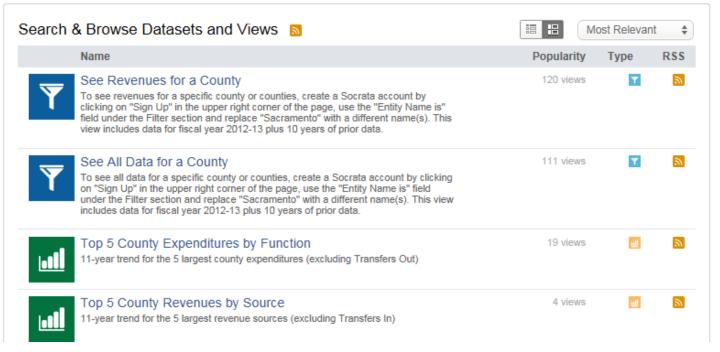




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Contact Us Share Your Feedback About the State Controller's Government Financial Reports Website We welcome your suggestions as we work to improve this website. Please fill out the form below * are required fields * Email Address: * First Name: * Last Name: Address: Apt. / Suite#: * City: * State/Province/Region: * Zip/Postal Code: * Country: Phone: * Subject: * Message:

For your security and privacy, please do not include confidential information such as your Social Security Number in the text of your message.

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